

## **ARRA COBRA Subsidy Checklist**

1. Prepare a list of all COBRA qualifying events since September 1, 2008. Identify all Assistance Eligible Individuals (“AEIs”).
2. Choose whether to offer a step-down option.
3. Prepare and send out notices for pre-February 17th qualifying events by April 18th.
4. Track the AEI subsidy period and COBRA eligibility period for each AEI.
5. Develop a procedure for dealing with AEI disputes.
6. Track overpayments of premium, and credit or reimburse as necessary.
7. Collect information needed to report to the IRS to get reimbursed for the subsidy.
8. File Form 941 on time.
9. Amend plan documents as necessary.
10. Discuss and divide responsibilities with your outside COBRA administrator.



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